IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE DR JUSTICE MOTILAL B. NAIK**

**and**
**THE HON'BLE MR JUSTICE DALAVA SUBRAHMANYAM**

**WRIT PETITION NO : 1164 of 2004**

Between:

**M/s Soma Enterprises Limited, 14, Avenue 4, Banjara Hills, Hyderabad, rep by its Senior Manager Sri Raheem**

..... PETITIONER

**AND**

**1 Assistant Commissioner (CT)(Int.), Abids Division, Hyderabad**
**2 Commercial Tax Officer, Hyderguda Circle, Hyderabad**
**3 Deputy Commercial TAx Officer, Vigillence and Enforcement Wing, Hyderabad City Unit, Hyderabad**
**4 Commissioner of Commercial Taxes, AP, Hyderabad**
**5 Principal Secretary (Revenue), Hyderabad, Government of AP**

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction more particularly one in the nature of writ of certiorari after calling for the records and quash the assessment Proceedings dated 06-01-2004 passed by the 1st respondent in Case No.83/03-04/01-02/Entry Tax in respect of the assessment year 2001-2002 and Case No.83/03-04/02-03/Entry Tax in respect of the assessment 2002-2003 as passed without jurisdiction and declare that the second limb of sub-section (2) of the Section 13 of A.P.Tax on Entry of Motor Vehicles into Local Areas Act. 1996 as discriminatory.

**Counsel for the Petitioner:MR.S.KRISHNA MURTHY**

**Counsel for the Respondent No.: GP FOR COMMERCIAL TAX**

The Court made the following :

**Judgment:** (Per BRSR, J.)

In view of the order passed by the Division Bench of this Court in W.A.No. 920 of 2004 dated 16-6-2004, this writ appeal does not require any further adjudication on its own merits. The writ appeal is required to be disposed of in terms of the same order to the effect that the order of the learned single Judge cannot be given effect to as long as the order dated 11-6-2004 continues to be in operation.

The writ appeal is accordingly disposed of. No costs.

_____

**B.Sudershan Reddy, J.**

_____

**K.C. Bhanu, J.**

6th August, 2004

grr